

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	Case No. 8:18-cv-00042
v.	)	
	)	
DAVID KLEENSANG and	)	
BERNITA KLEENSANG,	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT**

Plaintiff United States, for its complaint against defendants, alleges as follows:

1. This is a civil action in which the United States seeks to (1) reduce to judgment certain federal income tax, interest, and penalty assessments made against David Kleensang and (2) reduce to judgment certain federal income tax, interest, and penalty assessments made against Bernita Kleensang.

2. This action is commenced at the request and with the authorization of a delegate of the Secretary of Treasury and at the direction of the Attorney General pursuant to 26 U.S.C. § 7401.

**Jurisdiction and Venue**

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because this is the district where the tax liabilities of David Kleensang and Bernita Kleensang accrued.

**Parties**

5. Plaintiff is the United States of America.

6. Defendants David Kleensang and Bernita Kleensang each currently reside in Hay Springs, Nebraska and are subject to the jurisdiction of the Court.

**COUNT I: Judgment Sought Against David Kleensang**

7. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

8. For the years 2000-2004, David Kleensang failed to file federal income tax returns with the IRS despite having sufficient income requiring him to do so.

9. For tax years 2006-2007, David Kleensang submitted false claims for tax refunds to the IRS.

10. Accordingly, on the dates set forth below, a delegate of the Secretary of the Treasury made assessments against David Kleensang for federal income taxes, interest, and penalties for tax years 2000-2004 and 2006-2007. The unpaid balances of these assessments (including accrued interest and statutory additions, and crediting any payments) through January 10, 2018, are as follows:

<b>Tax Period</b>	<b>Date of Assessment</b>	<b>Assessed Tax</b>	<b>Assessed Penalties &amp; Interest</b>	<b>Unpaid Balance as of 1/10/2018</b>
Income Tax 2000	3/22/2010	\$21,785.00	\$48,727.82	\$91,971.84
Income Tax 2001	3/22/2010	\$33,585.00	\$68,071.53	\$132,467.02
Income Tax 2002	3/22/2010	\$36,246.00	\$67,720.22	\$135,476.74
Income Tax 2003	3/22/2010	\$31,860.00	\$55,652.21	\$114,035.78
Income Tax 2004	3/22/2010	\$201,255.00	\$328,911.71	\$690,851.91

Civil Penalty 2006 (26 U.S.C. § 6702)	3/16/2009	\$0.00	\$5,000.00	\$6,804.20
Civil Penalty 2007 (26 U.S.C. § 6702)	12/1/2008	\$0.00	\$180,000.00	\$13,078.82
	3/02/2009	\$0.00	\$27,405.10	
	3/23/2015	\$0.00	\$35,252.90	
<b>Total:</b>				\$1,184,686.31

11. Notices of the assessments referred to in paragraph 10 above and demands for payment were given to David Kleensang on or about the dates of the assessments.

12. Notwithstanding the notices of the assessments and demands for payment, David Kleensang has failed to pay the assessed federal tax liabilities for tax years 2000-2004 and 2006-2007.

13. By reason of the foregoing, David Kleensang is liable to the United States in the total amount of \$1,184,686.31 regarding the assessments referred to in paragraph 10 above, plus such additional interest that has and will accrue thereon from January 10, 2018.

WHEREFORE the United States prays for judgment on Count I of its complaint as follows:

- A. That the Court enter judgment in favor of the United States and against David Kleensang for unpaid federal tax liabilities for the years 2000-2004 and 2006-2007 in the total amount of \$1,184,686.31 plus such additional statutory interest and additions that have and will accrue thereon from January 10, 2018; and
- B. That the Court grant the United States such other and further relief as it deems proper, including awarding the United States its costs and fees incurred herein.

**Count II: Judgment Sought Against Bernita Kleensang**

14. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

15. For the year 2007, Bernita Kleensang filed her federal income tax return late, but failed to report and pay all the tax she owed.

16. For tax years 2006-2007, Bernita Kleensang submitted false claims for tax refunds to the IRS.

17. Accordingly, on the dates set forth below, a delegate of the Secretary of the Treasury made assessments against Bernita Kleensang for federal income taxes, interest, and penalties for tax years 2006-2007. The unpaid balances of these assessments (including accrued interest and statutory additions, and crediting any payments) through January 10, 2018, are as follows:

<b>Tax Period</b>	<b>Date of Assessment</b>	<b>Assessed Tax</b>	<b>Assessed Penalties &amp; Interest</b>	<b>Unpaid Balance as of 1/10/2018</b>
Income Tax 2007	11/10/2008	\$879.06	\$19.05	\$1,506.72
Civil Penalty 2006 (26 U.S.C § 6702)	3/16/2009	\$0.00	\$5,000.00	\$6,788.57
Civil Penalty 2007 (26 U.S.C § 6702)	8/25/2008 12/1/2008	\$0.00 \$0.00	\$35,000.00 \$45,531.82	\$111,059.55
<b>Total:</b>				\$119,354.84

18. Notices of the assessments referred to in paragraph 17 above and demands for payment were given to Bernita Kleensang on or about the dates of the assessments.

19. Notwithstanding the notices of the assessments and demands for payment, Bernita Kleensang has failed to pay the assessed federal tax liabilities for tax years 2006-2007.

20. By reason of the foregoing, Bernita Kleensang is liable to the United States in the total amount of \$119,354.84 regarding the assessments referred to in paragraph 17 above, plus such additional interest that has and will accrue thereon from January 10, 2018.

WHEREFORE the United States prays for judgment on Count II of its complaint as follows:

- A. That the Court enter judgment in favor of the United States and against Bernita Kleensang for unpaid federal tax liabilities for the years 2006-2007 in the total amount of \$119,354.84 plus such additional statutory interest and additions that have and will accrue thereon from January 10, 2018; and
- B. That the Court grant the United States such other and further relief as it deems proper, including awarding the United States its costs and fees incurred herein.

Dated: February 6, 2018

Respectfully submitted,

ROBERT C. STUART  
Acting United States Attorney

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

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